

AMENDED IN SENATE JUNE 29, 2000
AMENDED IN ASSEMBLY MAY 3, 2000
AMENDED IN ASSEMBLY APRIL 24, 2000

CALIFORNIA LEGISLATURE—1999–2000 REGULAR SESSION

ASSEMBLY BILL

No. 2092

Introduced by Assembly Member Reyes

February 22, 2000

An act to add Section 890.3 to the Military and Veterans Code, relating to veterans.

LEGISLATIVE COUNSEL'S DIGEST

AB 2092, as amended, Reyes. Disabled veterans: benefit eligibility.

Existing law provides certain benefits with respect to disabled veterans, including a reduction in ad valorem real property taxes on the disabled veteran's home.

This bill would, as provided, specify that on or after January 1, 2001, a claimant is not ineligible for a disabled veterans' benefit, as defined, for lack of certification of disability of the veteran with respect to whom the benefit is sought, if there is a currently pending application with the United States Department of Veterans Affairs for certification of disability for that veteran and the subsequently received certification qualifies the veteran for the benefit.

Existing property tax law provides, pursuant to the authorization of the California Constitution, for the exemption from property taxation of specified amounts of the

assessed value of the home of a disabled veteran, or a veteran's spouse in the case in which the veteran has, as a result of a service-connected disease or injury, died while on active duty in military service. Existing property tax law generally requires an affidavit for the disabled veterans' exemption to be filed no later than the February 15 following the relevant lien date.

This bill would, if the exemption would have been available but for the claimant not having received a disability rating from the United States Department of Veterans Affairs, require the refund or cancellation of taxes on that portion of the assessed value of the property that would have been exempt under a timely and appropriate affidavit, provided a claimant meets certain filing requirements.

Section 2229 of the Revenue and Taxation Code requires the Legislature to reimburse local agencies annually for certain property tax revenues lost as a result of any exemption or classification of property for purposes of ad valorem property taxation.

This bill would provide that, notwithstanding Section 2229 of the Revenue and Taxation Code, no appropriation is made and the state shall not reimburse local agencies for property tax revenues lost by them pursuant to the bill.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. Section 890.3 is added to the Military and
2 Veterans Code, to read:
3 890.3. (a) (1) Notwithstanding any other provision
4 of law, on or after January 1, 2001, a claimant is not
5 ineligible for a disabled veterans' benefit, as defined in
6 subdivision (b), for lack of certification of disability of the
7 veteran with respect to whom the benefit is sought, if
8 there is a currently pending application to the United
9 States Department of Veterans Affairs (USDVA) for
10 certification of disability for that veteran and the
11 subsequently received certification qualifies the veteran
12 for the benefit. An entity of state government, or any



1 political subdivision thereof, to which a claim for a
2 disabled veterans' benefit is made, shall require the
3 claimant to provide written verification that an
4 application had been pending with the USDVA at the
5 time the claim for the disabled veterans' benefit is
6 submitted.

7 (2) For purposes of this subdivision, "disabled
8 veterans benefit" means an exemption, privilege, service,
9 or other legal benefit that is provided pursuant to law by
10 the state, or a political subdivision thereof, exclusively to
11 a disabled veteran, or his or her surviving spouse, parent,
12 or child.

13 (b) (1) For purposes of applying the disabled
14 veterans' property tax exemption set forth in Section
15 205.5 of the Revenue and Taxation Code, any amount of
16 tax, including any interest ~~on~~ or penalty thereon, levied
17 upon that portion of the assessed value of real property
18 that would have been exempt if the veteran's pending
19 application for certification of disability had been
20 finalized, shall be canceled ~~for~~ or refunded if both of the
21 following conditions are met:

22 (A) The certification is received and is forwarded to
23 the ~~tax collector~~ *county assessor*.

24 (B) A return is made as required by Section 277 of the
25 Revenue and Taxation Code.

26 (2) Any refund issued pursuant to this subdivision is
27 subject to the limitations periods for refunds set forth in
28 Section 5096 of the Revenue and Taxation Code.

29 SEC. 2. Notwithstanding Section 2229 of the Revenue
30 and Taxation Code, no appropriation is made by this act
31 and the state shall not reimburse any local agency for any
32 property tax revenues lost by it pursuant to this act.

